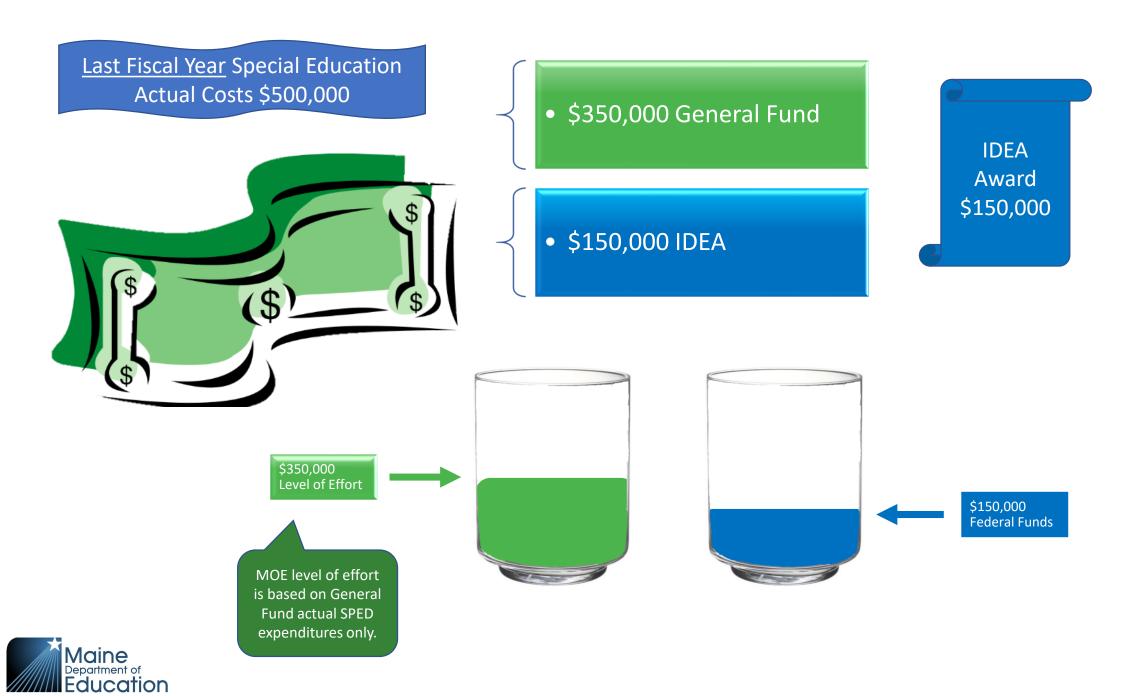


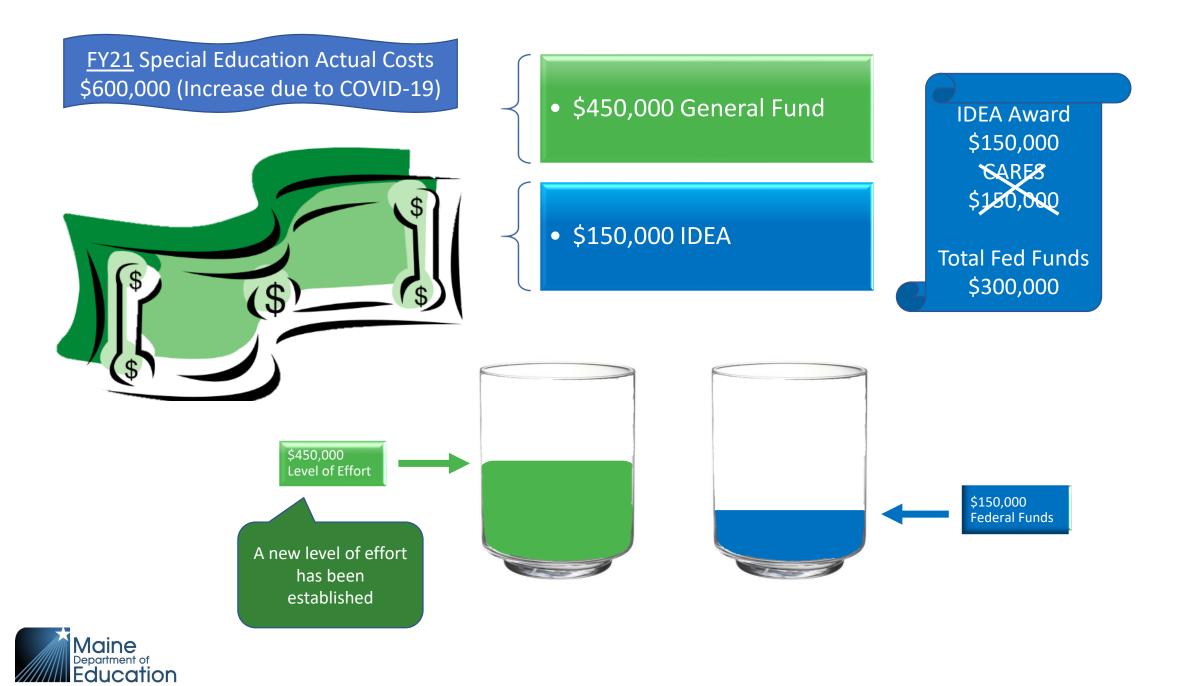


IDEA Maintenance of Effort

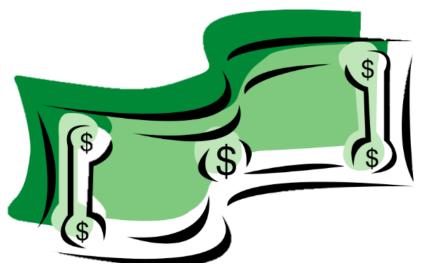




Scenario #1
District does not utilize ESSER Funds
To pay for increased special education costs due to
COVID-19



FY22 Special Education Actual Costs \$500,000



• \$350,000 General Fund

• \$150,000 IDEA

IDEA Award \$150,000









STOP!

\$100,000 MOE Failure





Scenario #2
District utilizes all ESSER Funds
To pay for increased special education costs due to COVID-19

FY21 Special Education Actual Costs \$600,000 (Increase due to COVID-19) • \$300,000 General Fund **IDEA Award** \$150,000 **CARES** \$150,000 • \$300,000 IDEA **Total Fed Funds** \$300,000 \$ \$350,000 \$300,000 Federal Funds Level of Effort \$50,000 MOE Fault!



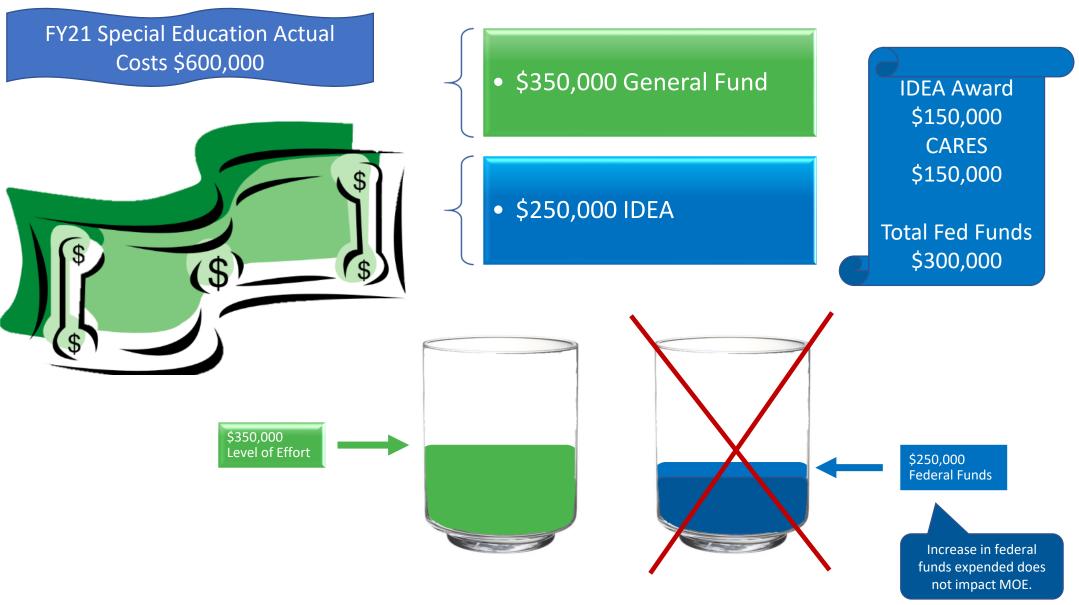
STOP!

\$50,000 MOE Failure





Scenario #3 District utilizes some ESSER Funds To pay for increased special education costs due to COVID-19







You have MET MOE!





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